

Reported Recommending
 Ind. Postponed
 Passed House
 Failed to Pass House
 Passed Senate
 Failed to Pass Senate

House File 15

January 13, 1947. By GENERAL LEGISLATIVE COMMITTEE.
 Passed on File.

A BILL FOR

An Act to amend section three hundred twenty-six point five
 (326.5), Code 1946, relating to refund of compensation
 tax paid by certificated motor carriers.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section three hundred twenty-six point five
- 2 (326.5), Code 1946, is amended by inserting in line seven (7)
- 3 after the word "of" the following: "the unused portion of the
- 4 current quarterly installment and".

EXPLANATION OF H. F. 15

It is now impossible for the commission to make a refund of a fractional part
 of the quarterly installment of the compensation tax where the unit for which the
 tax has been paid has been destroyed by a wreck or fire or otherwise made unfit for
 use.

Example. Motor carrier A pays \$62.50 tax for the quarter January 1 to March
 31, inclusive. If on January 15 his truck or tractor is wrecked beyond use for the
 remaining portion of the quarter he gets no refund now. This amendment will permit
 the commission, in proven instances of this kind, to refund the tax for the remaining
 months of the quarter. In this case \$41.67 will be refunded.